

City of Muscatine

Budget Basis Financial Statement Overview

Year Ended June 30, 2020

City of Muscatine, Iowa
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Year Ended June 30, 2020

Revenues:

Taxes:

Property	\$ 7,503,728.79
Utility	29,004.80
Hotel/Motel	398,587.91
Cable Franchise	143,166.16
Utility Franchise	440,653.73
Licenses and permits	303,758.26
Fines and forfeitures	639,513.77
Intergovernmental	997,856.30
Charges for services	436,955.53
Use of money and property	171,386.52
Other	<u>1,065,129.48</u>

Total revenues	<u>\$ 12,129,741.25</u>
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Expenditures:

Current:

Public safety	\$ 9,507,468.70
Public works	2,537,950.88
Health and social service	50,000.00
Culture and recreation	3,157,118.83
Community and economic development	762,556.01
General government	2,980,206.23

Capital outlay:

Public safety	288,391.81
Public works	435,987.54
Culture and recreation	200,791.39
Community and economic development	-
General government	81,056.14

Total expenditures **\$ 20,001,527.53**

Revenues (under) expenditures **\$ (7,871,786.28)**

Other financing sources (uses):

**Operating transfers in (includes transfers from
the Employee Benefits, Road Use Tax,
Ambulance, Perpetual Care Interest, and TIF
funds)**

\$ 8,313,881.96

**Operating transfers out (includes transfer of tax
levy proceeds to the Transit fund and levee capital
project fund as well as transfers to the Equipment
Replacement and Computer Replacement funds)**

(454,669.11)

Total other financing sources (uses)

\$ 7,859,212.85

**Revenues and other sources over (under) expenditures
and other uses**

\$ (12,573.43)

Fund balance, June 30, 2019

4,885,872.26

Fund balance, June 30, 2020

\$ 4,873,298.83

Less reserve for encumbrances

105,875.18

Unreserved balance, June 30, 2020

\$ 4,767,423.65

City of Muscatine
General Fund
Fund Balance Analysis
Fiscal Year Ended June 30, 2020

Original Budget - Ending Fund Balance	\$ 4,680,492
Original Revised Estimate - Ending Fund Balance	\$ 4,737,840
Actual Ending Fund Balance (Reflects all Encumbrances including those funded from Road Use Tax)	<u>\$ 4,767,424</u> *
Actual over (under) Revised Estimate by	<u>\$ 29,584</u> *
General Fund Balance as a Percent of FY 2019/2020 Expenditures (Revised Estimate Projected Percentage at 22.3%)	<u>23.3%</u>

NOTE:	
Actual Ending Fund Balance <u>Without</u> Road Use Tax Funded Encumbrances (\$74,608 of Encumbrances will be funded from Road Use Taxes in FY 21)	<u>\$ 4,842,032</u>
Actual over Revised Estimate <u>Without</u> Road Use Tax Encumbrances	<u>\$ 104,192</u>
General Fund Balance as a Percent of FY 2019/2020 Expenditures without Road Use Tax Funded Encumbrances	<u>23.65%</u>

**Budgeted Items not Purchased - Requested to be Carried Forward
to FY 2020/2021:**

Building and Grounds - Public Works Mower (Road Use Tax Funded)	\$ 14,000
Police - Lightbars for Vehicles	5,900
Roadway Maintenance - Oak Park Subdivision Sidewalk (Road Use Tax)	5,600
Total Carry Forward Items	\$ 25,500
Carry Forward Items to be Funded from Road Use Tax	(19,600)
Net Impact of Carryforwards on General Fund balance	\$ 5,900

*** Revenues under original Revised Estimate by \$749,961:**

Significant Revenue Items:

Tax Collections <u>under</u> Revised Estimate	\$ (54,289)
Utility Taxes <u>over</u> Revised Estimate	1,930
Utility Franchise Fees <u>under</u> Revised Estimate	(73,546)
Commercial/Industrial/Other State Reimbursement <u>over</u> Revised Estimate	3,794
Cable Franchise Fees <u>under</u> Revised Estimate	(12,434)
Road Use Tax Transfer in to General Fund <u>under</u> original Revised Estimate (Corresponding Public Works expenditures also under Rev. Est.; Transfer for \$74,608 of Encumbrances will be done in FY 21)	(263,359)
Employee Benefits funding <u>under</u> Revised Estimate (Corresponding expenditures also under Rev. Est.)	(119,488)
Health Insurance Wellness Program funding <u>under</u> Revised Estimate (Corresponding expenditures also under Rev. Est.)	(7,758)

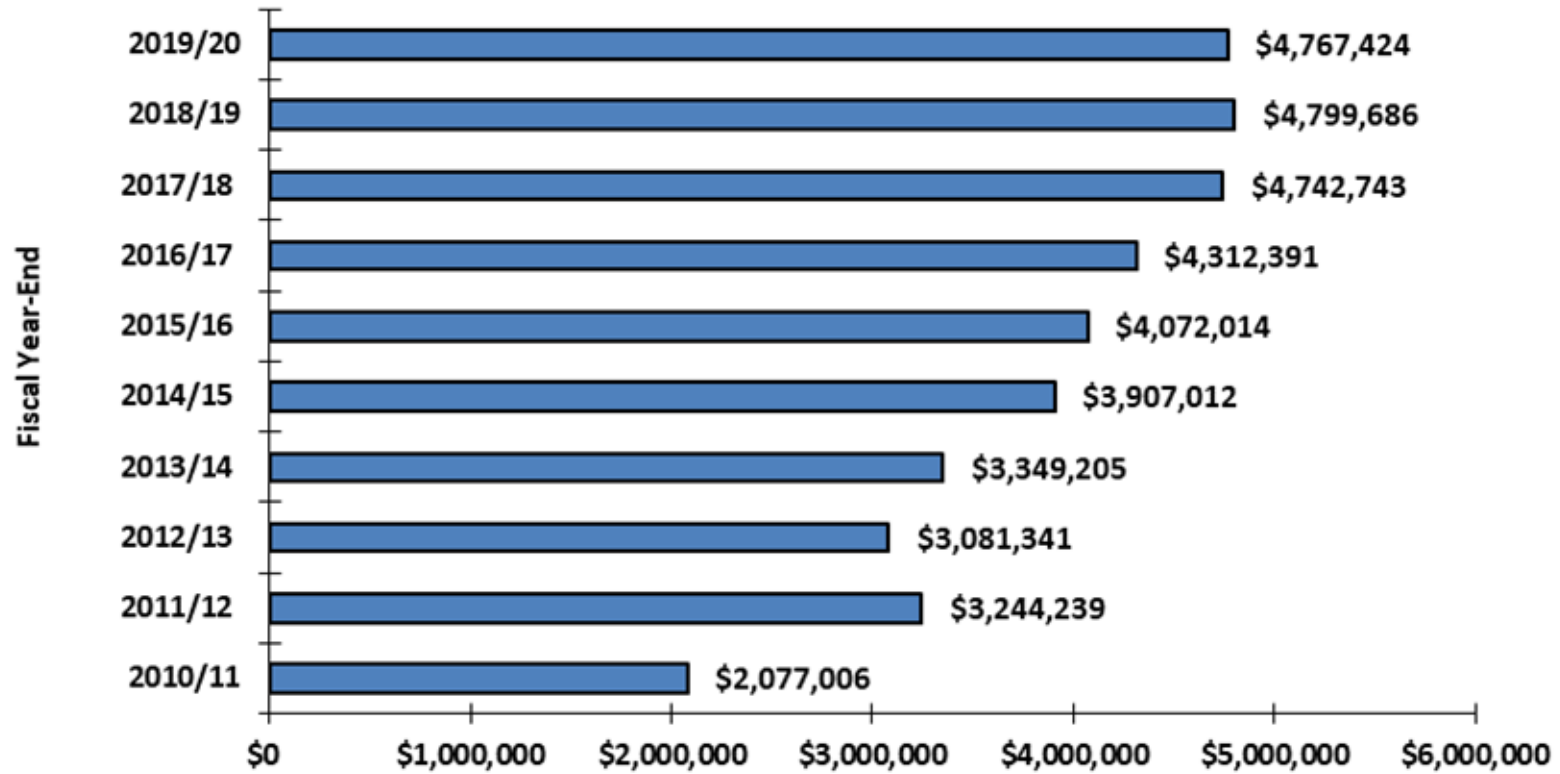
Hotel/Motel Tax <u>under</u> Revised Estimate	(101,412)
Community Development Revenues <u>under</u> Revised Estimate	(97,519)
Library Revenues <u>under</u> Revised Estimate	(2,534)
Art Center Revenues <u>under</u> Revised Estimate	(2,757)
Parks and Recreation Revenues <u>under</u> original Revised Estimate:	
Kent Stein Park and Soccer Revenues <u>under</u> by	(22,497)
Recreation Revenues <u>under</u> by	(19,187)
Aquatic Center Revenues <u>under</u> by	(69,795)
General Parks <u>over</u> due to FEMA Reimbursements for Parks employees for 2019 flood (\$41,991)	41,705 (69,774)
Cemetery Revenues <u>over</u> original Revised Estimate	2,838
Public Works Revenues <u>over</u> original Revised Estimate (includes \$71,158 in FEMA reimbursements for employee time on 2019 flood)	63,181
Police Grants <u>under</u> Revised Estimate (School Resource Officer Reimbursements less than estimate due to schools closing due to COVID)	(81,656)
Court Fines <u>under</u> Revised Estimate (Courts closed due to COVID)	(34,435)
Automated Traffic Enforcement Fines <u>under</u> Revised Estimate	(20,139)
Other Police Revenues <u>over</u> Revised Estimate (Reimbursements and Donations)	58,328
License and Permit Revenues <u>under</u> original Revised Estimate	(2,032)
Fire Department Revenues <u>over</u> original Revised Estimate	4,891
Interest Income <u>over</u> original Revised Estimate	37,992
Various Other Revenues <u>over</u> Revised Estimate (Net)	20,217
	<u>\$ (749,961)</u>

*** Expenditures under Original Revised Estimate by \$779,545:**

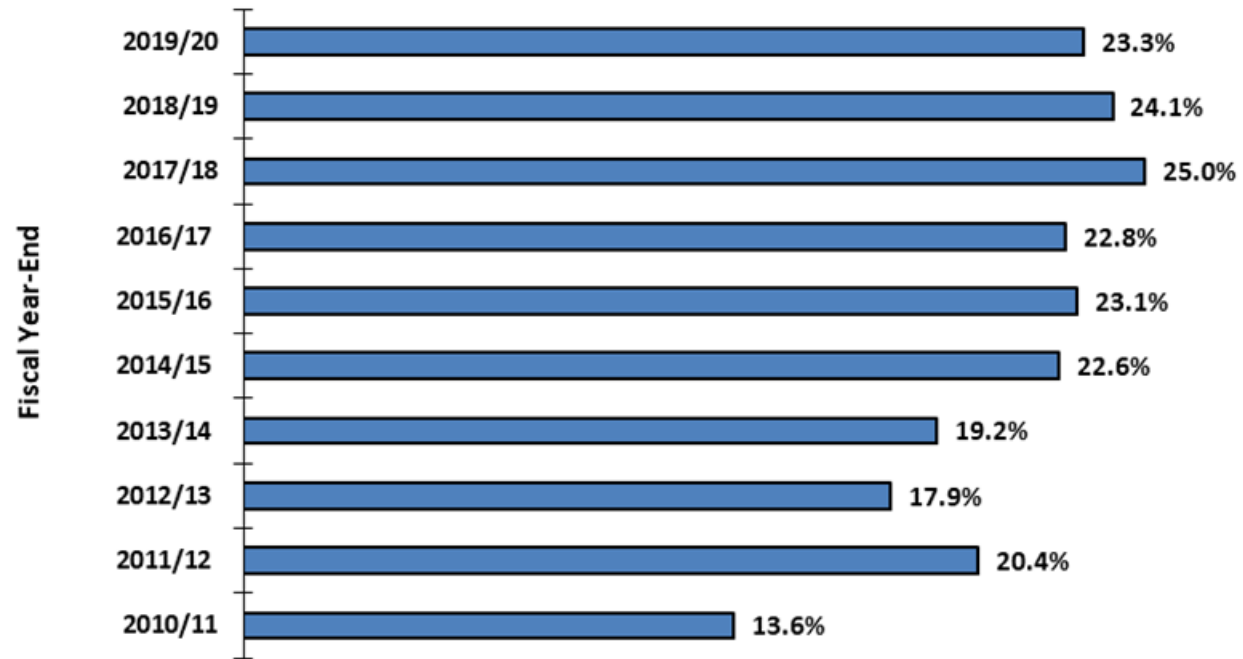
Significant Expenditure Items:

Items Carried Forward (see above)	\$ 25,500
General government activities <u>under</u> original Revised Estimate (Net of carry forwards)	128,821
Public safety activities <u>under</u> original Revised Estimate (Net of carry forwards)	146,607
Library, Art Center and Parks <u>under</u> original Revised Estimate	227,552
Community/Economic Development <u>under</u> original Rev. Est.	83,406
Public Works activities <u>under</u> original Revised Estimate (Net of carry forwards)	104,241
Airport Subsidy <u>under</u> original Revised Estimate	63,200
Transit Tax Levy Transfers and Misc. <u>over</u> Revised Estimate	<u>218</u>
	<u><u>\$ 779,545</u></u>

General Fund Fund Balance History



Fiscal Year-End General Fund Balances as a Percent of Expenditures



City of Muscatine
Fund Balance Comparison - Operating Funds
June 30, 2020

<u>Fund</u>	Original Budget	Revised Estimate	Actual 6-30-20	Variance Favorable (Unfavorable)
General Fund	\$ 4,680,492	\$ 4,737,840	\$ 4,767,424	\$ 29,584 (1)
Debt Service Fund				
General Obligation	115,701	142,142	137,770	(4,372) (2)
Enterprise Funds:				
Water Pollution Control Operations	1,699,691	1,893,922	2,077,786	183,864 (3)
Collection and Drainage	569,330	657,293	756,811	99,518 (4)
Solid Waste Management:				
Refuse Collection	88,528	156,421	205,629	49,208 (5)
Landfill Operations	1,502,928	1,397,372	1,556,270	158,898 (6)
Landfill Post-Closure Reserve	1,272,315	1,333,148	1,337,341	4,193 (7)
Landfill Closure Reserve	1,035,087	1,066,675	1,069,315	2,640 (7)
Transfer Stations Operations	104,331	77,674	172,851	95,177 (8)
Transfer Station Closure Reserve	33,825	33,825	33,825	-
Parking Operations	69,901	63,371	45,529	(17,842) (9)
Transit System	252,268	285,595	378,435	92,840 (10)
Golf Course Operations (includes Clubhouse inventory)	57,963	(5,131)	(13,216)	(8,085) (11)
Boat Harbor Operations	900	400	-	(400) (12)
Marina Operations (includes inventory)	500	1,424	-	(1,424) (13)
Ambulance Operations	89,049	329,852	635,847	305,995 (14)
CVB	128,849	146,221	168,978	22,757 (15)
Soccer Event Fund	125,430	72,062	38,956	(33,106) (16)
Internal Service Funds:				
Equipment Services (includes inventory)	81,521	129,204	103,553	(25,651) (17)
Health Insurance	1,886,769	1,776,115	2,097,950	321,835 (18)
Dental Insurance	49,428	66,412	84,199	17,787 (19)

Fund	Original Budget	Revised Estimate	Actual 6-30-20	Variance Favorable (Unfavorable)
Special Revenue Funds:				
Employee Benefits	-	101,650	203,933	102,283 (20)
Emergency Tax Levy	83,306	84,614	84,989	375
Community Block Grant	25,015	26,842	31,121	4,279
Home Ownership Program	47,045	48,920	38,074	(10,846) (21)
Sunset Children's Education Program	10,257	9,673	5,527	(4,146)
Small Business Forgivable Loan Programs	-	-	148,591	148,591 (22)
Local Option Sales Tax	395,014	279,891	257,778	(22,113) (23)
Road Use Tax	345,754	645,772	1,329,029	683,257 (24)
Tax Increment (Downtown)	7,876	11,772	13,282	1,510
Tax Increment (Southend)	927,822	838,719	654,256	(184,463) (25)
Tax Increment (Cedar Development)	75,821	65,420	66,146	726
Tax Increment (Heinz)	7,729	13,095	8,384	(4,711)
Tax Increment (Hwy 38 NE)	10,334	8,299	13,397	5,098
Tax Increment (Fridley)	22,998	30,453	30,782	329
Tax Increment (Riverview Hotel)	-	-	1,018	1,018
Tax Increment (North University)	2,000	3,700	3,769	69
Tax Increment (Reinvestment District)	-	-	-	-
Equipment Replacement	66,159	77,185	91,189	14,004 (26)
Computer Replacement - City	-	15,000	18,170	3,170
Computer Replacement - Library	-	-	38,341	38,341 (27)
Police Forfeitures Fund	14,746	6,232	10,929	4,697
Clark House/Sunset Park Operations	121,852	253,173	422,085	168,912 (28)
Section 8 Voucher Program	44,070	109,880	211,402	101,522 (29)
Totals	\$ 16,052,604	\$ 16,992,127	\$ 19,337,445	\$ 2,345,318

1. See General Fund analysis.
2. Debt service tax collections \$9,944 less than the revised estimate; interest \$5,472 higher than estimate; bond paying agent costs \$100 less than estimate
3. Water Pollution Control revenues were \$136,628 less than the revised estimate; expenditures were under the revised estimate by \$320,492. Commercial water usage down during COVID business closings; sewer charges based on water usage.
4. Collection and Drainage expenditures under revised estimate by \$91,959; revenues were over by \$7,559.
5. Refuse Collection expenditures under revised estimate by \$11,225; revenues were over by \$37,983.
6. Landfill expenditures under original revised estimate by \$173,243 and revenues under by \$14,345; \$152,117 carried forward to FY 21 for ground water remediation work as needed.
7. Landfill Closure Reserve transfer in over estimate over by \$2,640. Landfill Post-Closure transfer over by \$4,193.
8. Transfer Station revenues \$50,338 less than revised estimate; expenditures under original revised estimate by \$145,515.
9. Parking revenues \$41,384 less than revised estimate; expenditures under original revised estimate by \$23,542. Revenues impacted by businesses shut down mid-March - May due to COVID. Minimal enforcement due to minimal traffic in the downtown area during those months.
10. Transit revenues under original revised estimate by \$120,815 (\$42,170 in transit fares; balance for grants and other income); expenditures under by \$213,655 (\$109,504 for capital outlay, balance in operating expenditures). Muscabus did not operate or provided limited services for several months due to COVID.
11. Golf Course revenues under the original revised estimate by \$38,224; expenditures under by \$30,139.
12. Boat Harbor revenues under revised estimate by \$2,166; expenditures under by \$1,766. Deficit of \$638 in this fund eliminated with a transfer from the General Fund.
13. Marina revenues under revised estimate by \$7,910; expenditures under by \$6,486. Deficit of \$2,230 in this fund eliminated with a transfer from the General Fund.

14. Ambulance revenues over revised estimate by \$283,707 (\$99,007 in regular services, \$141,280 in GEMT funding, \$41,928 in CARES Act funding, and \$1,492 in other income); expenditures under original revised estimate by \$22,288. GEMT funding was for the full fiscal year instead of 6 months budgeted.
15. CVB revenues over revised estimate by \$1,124; expenditures under by \$21,633.
16. Soccer Event revenues under revised estimate by \$52,545; expenditures under \$19,439. College Search Kickoff event not held in 2020 due to COVID.
17. Equipment Services revenues under original revised estimate by \$277,139; expenditures under by \$251,488.
18. Health insurance claims, admin fees, etc. were \$353,572 less than estimated; Wellness Program funding \$7,758 less than estimated. Revenues were \$39,495 less than estimated.
19. Dental insurance claims, admin fees, etc. were \$19,977 less than estimated; revenues \$2,190 less than estimated.
20. Employee Benefit tax collections \$17,204 less than the revised estimate; transfers out for actual employee benefit costs \$119,487 less than estimate.
21. Home Ownership revenues less than revised estimate by \$15,788; expenditures under original revised estimate by \$4,942. Program not held since March due to COVID.
22. Balance of \$148,591 in Small Business Forgivable Loan Program carried forward to FY 21.
23. Local option sales tax transfers for actual sewer project costs were \$25,356 more than estimated; Local Option and interest revenues were \$3,243 higher than the revised estimate.
24. Road Use Tax revenues over revised estimate by \$133,615; funding transfers were \$549,642 less than the original revised estimate. A total of \$217,700 was carried forward to FY 21 for the Dick Drake railroad crossing, the mower for Public Works, and Oak Park area sidewalks.
25. Southend Tax Increment revenues over revised estimate by \$46,467; expenditures over by \$230,930. Expenditure increase was for the Small Business COVID forgivable loans.

- 26. Equipment Replacement revenues over revised estimate by \$6,711; expenditures under by \$7,293.**
- 27. Library Computer Replacement funds transferred from remaining library operations budget in the amount of \$38,341.**
- 28. Public Housing expenditures were less than the original revised estimate by \$27,815; revenues were \$141,097 higher than estimated.**
- 29. Section 8 Housing HUD revenues were \$10,445 less than estimated; expenditures were \$111,967 less than the original revised estimate.**

Summary

- The ending General Fund balance of 23.3% of expenditures is higher than the original 2019/2020 budget of 22.2% and higher than the 2019/2020 revised estimate of 22.3%.
- This ending balance meets the requirements of the General Fund balance policy adopted in November of 2013 which provides that the minimum General Fund balance be at least 16.7% (two months) of General Fund expenditures. The policy further provides that higher balances (to 25% or more) would “further add to the financial stability of the City and allow more latitude in addressing revenue or expenditure fluctuations, disaster situations, and demonstrate credit worthiness to bond rating agencies”.
- As reviewed with City Council at the September 3rd meeting, General Fund revenues were impacted by the COVID-19 pandemic; however, all departments were able to stay well within their budgets which offset the revenue reductions. This was done without reducing essential services to our residents. Instead of the projected over \$300,000 decrease in General Fund balance, the actual fund balance increased by \$29,584 compared to the original Revised Estimate projection. Departments will review the impacts COVID-19 had on their operations at the end of this presentation.

Summary (Continued)

- While the FY 20 General Fund ended much better than anticipated, there are still revenue concerns going forward – these include hotel/motel taxes, Park facility and program revenues, and building permits. The ending balance in the General Fund positions this fund to address these and other possible future budget challenges.
- There were positive fund balances in all of the City's operating funds with the exception of the Golf Course fund. A deficit of \$5,131 was projected in this fund and the actual deficit was \$13,216. This deficit is expected to be eliminated in the 2020/2021 fiscal year. The Boat Harbor and Marina fund deficits were eliminated with transfers from the General Fund at the end of the year.
- The Parking fund had a positive fund balance of \$45,529 at fiscal year-end; however this was \$17,842 less than the projected fund balance due to the impacts of the COVID-19 pandemic.
- Most other City funds have ending balances close to or higher than projected and are in good position going into the budget development process for the upcoming year.
- Department heads will now give overviews of the financial impacts to their budgets from the COVID-19 pandemic and actions they took to lessen these impacts.

General Government Activities \$128,821 Under Revised Estimate in Total

- The General Government activities include Mayor and Council, Legal Services, City Administrator, HR, Finance, IT, Risk Management, Wellness, and Building and Grounds.
- In total, these activities came in \$128,821 less than the Revised Estimate. Historically - in FY 19 these activities were \$58,291 less than estimated, and in FY 18 they were \$139,060 less than estimated.
- These budgets can vary from the budgeted amounts each year due to actual hours needed for legal services, building repairs needed in City facilities, deductibles for insurance claims, etc.
- The only areas in these budgets directly impacted by the COVID-19 pandemic were travel and education (\$20,600 under budget) and the Wellness program (\$7,296 under budget).
- While not in the General Government area, the Airport Subsidy was reduced from the \$63,400 budgeted to \$200 in FY 20. Of this reduction, \$20,000 is due to deferring hangar improvements and \$19,375 from CARES Act funding.

Muscatine Public Works Department

Brian Stineman
Public Works Director

Muscatine Public Works Department

- **Items Deferred in FY 20/21**

- \$205,100 in Capital Outlay purchases funded by Road Use Tax
- \$1,000,000 in Road Use Tax for Pavement Management Program

- **COVID- 19 Impacts to Services or Programs**

- Most service levels not impacted
- MuscaBus service reduced to shuttle-only service from April through June, 2020
- Delayed equipment purchases
- Deferred Pavement Management Program

Water Pollution Control Plant Department

Jon Koch-Director

Water & Resource Recovery Facility

Muscatine Organics Recycling Center

Stormwater Department

Water Pollution Control Plant Department

- **Items Deferred-** Capital expenditures of \$121,400.00 were deferred and will be put back in the budget as needed. These were mostly routine replacement items and projects that can be done at a later date.
- **Impact On Service Levels-** The department did not suspend any services and no impact was made to treatment or operations due to deferring expenditures.
- **Impact On Expenditures-** Travel and education expenditures in the amount of \$13,600.00 were not spent. All other expenditures were in line with budgeted amounts.
- **Impact On Revenue-** Commercial customer revenues are down slightly but will not impact any services. All other revenues have increased.

Muscatine Police Department

Police Chief Brett Talkington

Muscatine Police Department

- **Items Deferred/Carried Forward**
 - Two light bars for Squads (\$5900)
- **COVID- 19 Impacts to Services or Programs**
 - Community Policing (Less interaction with citizens during pandemic unless necessary)
 - School Resource Officers worked Patrol instead of Schools
 - Training/Travel Suspended
 - Fingerprinting for citizens
 - Community presentations
 - Traffic Stops limited to serious violations
 - Arrests (Jail was not accepting unless very serious offenses)
 - Calls for service down
 - Citizen Ride-alongs

Muscatine Police Department

- **Good News**

- Coronavirus Emergency Supplement Funding Grant **(\$60,827)**

- **COVID-19 Expenditures**

- Personal Protective Equipment (PPE)
 - Face masks, Sanitizers, Aero Clave Decontamination Machine, Gas masks, Oleresin Capsicum (Pepper Spray) for use during civil unrest, etc.
 - Equipment to work from home
 - Take home laptops and Chromebooks, etc. used during pandemic as well as during future incidents and disaster situations
 - Officer OT for Covid 19 (Budgeted \$10,000)
 - OT money **\$10,000 NONE USED AS OF TODAY** (reallocate if necessary)

Muscatine Police Department

- Largest Cost savings (FY 19/20)
 - FY 19/20
 - Staffing
 - Officer resignation during academy training. Down one (1) officer in the last half FY 19/20.
 - FY 20/21
 - Staffing
 - Due to a retirement in July and the officer resignation we are short two (2) officers first half FY 20/21.
 - We will have a pending retirement in January (Currently filling vacancies in the next few months)

Muscatine Parks and Recreation Department

Nick Gow
Parks Superintendent

Muscatine Parks and Recreation Department

COVID-19 IMPACTS FY 19/20

Capitals

- Canopies for slides and SCS Structure at Aquatic Center were deferred
- Weed Park restroom addition and Rose Garden restroom renovations were completed

Programs

- Recreation programs cancelled due to school facilities being closed (gymnastics, volleyball clinic, tot lot, etc.)
- Continued to hold outdoor recreation programs in accordance with State of Iowa mandates and CDC guidelines; participation was fluctuating
- Created Virtual Recreation Resource Center, which garnered national attention; continues to be updated monthly
- Began a weekly Wellness Wednesday newsletter for employees
- Began a Mystery Mail program (67 participants)
- Ran online contests through the City of Muscatine website and social media (Chalk Your Walk, Fitness with your Friend, Good Things are Happening photo contest, Muscatine Landmark contest)
- Special events were cancelled and/or rescheduled

Muscatine Parks and Recreation Department

COVID-19 IMPACTS FY 19/20

Facilities

- Aquatic Center was closed for the season
- Soccer fields closed
- Ball diamonds closed for a period of time
 - Fence repairs were completed
- Skate Park and Dog Park closed for a period of time
 - Dog Park was aerified and seeded during closure
- Shelters, Pearl City Station and Riverview Center closed for a period of time
- Restrooms, drinking fountains, basketball courts, tennis courts and playgrounds closed for a period of time
 - Playground repairs were made during closure
- Golf Course remained open with additional sanitation procedures and capacity limits used; play trended up
- No impact to Greenwood Cemetery, Boat Harbor and Marina operations

Muscatine Parks and Recreation Department

COVID-19 IMPACTS FY 20/21

Capitals

- Capitals for Soccer and Cemetery Operations have not been purchased
- Soccer West was completed and opened for use

Programs

- CSK was cancelled
- Implementing new programming to meet community needs (Fall Tee-Ball, Virtual Fishing Derby, Snail Mail Club, Sending Love to Seniors, Treasure on the Trails)
- Committed to host a Healthiest State Walk event; applied for mini grant and was awarded for our Walking Club Fall Kickoff program
- Continue weekly Wellness Wednesday newsletter

Facilities

- Additional signage posted throughout the facilities
- Additional sanitation of restrooms and facilities
- Golf Course remained open with additional sanitation procedures; play trended up
- No impact to Greenwood Cemetery, Boat Harbor and Marina operations
- Soccer Complex opened in August
- Kent Stein Park tournament usage increased

Muscatine Art Center

Director Melanie Alexander

Muscatine Art Center

FY 19/20

- Operating Budget: **\$6,899 under budget** (1.69%)
- Revenue: **\$61,643** from Class Fees, Grants, Friends, Support Foundation
- Revenue: \$2,757 under budget (**loss in building rentals, contributions**)

FY 20/21

- **82.58%** of Budgeted General Operating **Expense** is **available** with July, August, September financials entered.
- **Income** is received inconsistently throughout the 12 months of the year. At this time, income from class fees, grants, other contributions is still **expected to be similar to prior years** with the exception of facility rental and class fees. Grant income varies annually.
- **Deferred Capital Expenditure:** The Muscatine Art Center has delayed the purchase of a copier. There is only one copier in the building, and it was purchased in 2009. The copier is no longer reliable and is nearing the end of its useful life.

Muscatine Art Center

COVID Related Changes

- Board has adopted an Interim Strategic Plan for navigating COVID and uncertainty related to economic challenges.
- Few volunteers work at the front desk, making it necessary for regular staff to take front desk shifts.
- Staff juggles a mix of in-person and online programs.
- In-person classes in the studio have a cap of 10 participants to allow for distancing.
- Staff is focused on presenting family-friendly activities that keep this audience engaged with the organization. Examples: Family Picnic in August, Outdoor Movie in September, Scarecrow and Jack-o-Lantern Contest in October, Elf on the Shelf Contest in November, Modified Holiday Events in December.
- Programs are planned in two month increments instead of quarterly to provide more timely response. Extra expense of mailing six times per year rather than four.
- Conversion to technology for engaging with classrooms: “Muscatine and the Civil War” Outreach was filmed over July – September and content developed on the Vamonde app. Other filmed programs are in development for posting on local cable.

Muscatine Art Center

Learning on the Job

- New sanitizing protocols and guidelines for staff, volunteers, visitors.
- Virtual Board Meetings / Friends Board Meetings
- Virtual Events such as Artist Receptions and Meet Ups for Families
- Do It Yourself Filming (GoPro), Video Posting to Various Platforms, Video Editing, Recording Iowa Museum Association Conference Presentations
- Organizing in-person fundraiser with distancing guidelines and following CDC rules for food/beverage.
- Set up for outdoor movie: video licensing, audio/visual connections
- Vamonde App: learning how to develop content in app
- Film Production: Muscatine and the Civil War video led to editing of script and modifying for new format, managing behind-the-scenes, securing film locations, etc.

Muscatine Library

Director Pam Collins

Muscatine Library

- COVID-19 Related Impacts
 - Changes in Hours As of Sept 28th we opened up to the public M-TH 10-9pm, Fri. 10-6pm, Sat. 10-2, Sun. 1-3.
 - Reserving 20% of monthly book budget
 - No deferred purchasing
 - All small meeting rooms are available for reservation and one large room and continuing to reopen additional rooms as we work through process.
 - No library sponsored programs in the building but all children's programming are continuing via Facebook and Channel 5 and we are adding adult programming later this fall.
 - Added exterior wifi to the entire block 24/7 for patron usage as needed.
 - Unless mandated by the State, we do not intend to shut down or curtail services.

Housing & Community Development

Jodi Royal-Goodwin
Community Development Director

Housing & Community Development

Operational Impact of COVID-19 March – June 2020

Housing

- Rental inspections only of vacant units or for emergencies
- Staff out for medical precautions
- Increased unit turnover time
- Delays in processing families for assistance
- Loss of services to tenants

Housing & Community Development

Operational Impact of COVID-19 March – June 2020, cont'd

Community Development

- Emergency loan program for businesses
- Delays in projects due to other external closures & staffing limitations
- Change in construction activity
- Increased nuisance abatements
- Deferred hiring
 - Planner
 - Nuisance Inspector

Housing & Community Development

Financial Impacts FY2020

- Permit fee revenue down \$97,519
- Additional grant funds (\$76,000 Airport & \$135,933 Housing)
- Personnel savings (CD \$74,265)
- Travel savings (CD \$6,600 & Housing \$10,076)
- Airport deferred maintenance & improvements (\$30,390)
- COVID related expenses (Housing \$9,905 – supplies & equipment, time off wages & temp staff, services, training)

Muscatine Fire Department

Chief Jerry Ewers

Muscatine Fire Department

FY 19/20

	Expenditures	Revenues
Fire Operations	Under \$ 82,637.83	Over \$ 4,891
Ambulance Operations	Under \$ 43,332.44	Over \$ 241,807.18

- All capital outlay items were purchased. Under budget. No items were deferred or carry forward.
- Slight decline in calls for service due to COVID-19. (Feb – May)
- Suspended fire inspections. (April – May)
- Cares Act Funding \$ 41,927.70
- Additional Ground Emergency Medical Transport (GEMT) Revenue
Budgeted \$ 232,600 - Received \$ 373,880.16 - Additional \$ 141,280.16

Muscatine Fire Department

FY 20/21

	July – Sept Expenditures	July – Sept Revenues
Fire Operations	Under - 81.93% Available	On track
Ambulance Operations	Under - 95.99% Available	On track

- 3 Capital Outlay items deferred for now (Total of \$ 17,000)
 - Commercial Stove \$ 8,500 (B&G budget)
 - Dayroom Furniture \$ 4,000
 - Gym Equipment \$ 4,500
- Impact to services or programs offered due to COVID-19
 - Station Tours Suspended
 - Annual PSB Open House Cancelled
 - Public Education Programs (Schools and Station Freddie Shows)

Muscatine Fire Department

- Two permanent positions that became open were reviewed and approved by city administrator to fill as requested.
- 3 new firefighter positions are deferred, will review during budget.
- All budgeted capital outlay items were reviewed and approved by city administrator before purchasing/ordering/creating specs:
 - Deferred 3 non essential operational items (Stove, furniture, gym equipment)
 - One request will come to council in the near future (New Ambulance)
- Continue to be on the front line dealing with COVID-19 and staying up-to-date on CDC and Public Health guidelines for healthcare workers.

City Administrator Recommendations

Positive Indicators

- Ending General Fund balance higher than estimated
- General Fund Balance exceeds minimum reserve per policy
- Positive fund balances in all City operating funds except Golf Course Fund
- Departments have been conservative in spending resulting in cost savings
- Departments leveraged facility closures to conduct needed maintenance/improvements
- Staff developed innovative approaches to service delivery

Indicators to Monitor

- General Fund revenues were impacted by Covid-19
- Revenue concerns going forward (e.g. hotel/motel taxes, parks facility & program revenue)
- COVID-19 is ongoing – long term impacts are still unknown

City Administrator Recommendations

Deferred Item	Recommendation
Defer \$1 million allocated for the FY 2020/2021 Pavement Management Program	Implement Pavement Management Program with full funding in Spring 2021
Pausing on the hiring of three new firefighter positions	Continue to defer all three firefighter positions; review during FY 2021/2022 Budget preparation
Pausing on the hiring of new Human Resources Generalist position	Continue to defer Human Resources Generalist; review during FY 2021/2022 Budget preparation. Seek opportunities to address immediate needs (e.g. temporary staff)
Delay \$50,000 in Merit Pay for full-time non-union employees	Implement FY 2021 merit pay for full-time non-union employees beginning January 1 (total cost in FY 2021 = \$25K)
Reduce expenditures where services are reduced (e.g. the closure of the Aquatic Center)	Continue
City Administrator review permanent full-time and permanent part-time positions	Continue
City Administrator review budgeted capital outlay purchases (any over \$5,000 require City Council approval).	Continue

Questions